

WINDELS MARX LANE & MITTENDORF, LLP Hearing Date: Jan. 27, 2016 at 10:00 a.m.
156 West 56th Street Objection Deadline: Jan. 20, 2016 at 5:00 p.m.
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*Special Counsel to Irving H. Picard, Trustee for the
Substantively Consolidated SIPA Liquidation of
Bernard L. Madoff Investment Securities LLC and Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<p>SECURITIES INVESTOR PROTECTION CORPORATION,</p> <p style="text-align: center;">Plaintiff-Applicant,</p> <p>v.</p> <p>BERNARD L. MADOFF INVESTMENT SECURITIES LLC,</p> <p style="text-align: center;">Defendant.</p>	<p>Adv. Pro. No. 08-01789 (SMB)</p> <p>SIPA LIQUIDATION</p> <p>(Substantively Consolidated)</p>
<p>In re:</p> <p>BERNARD L. MADOFF,</p> <p style="text-align: center;">Debtor.</p>	
<p>IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,</p> <p style="text-align: center;">Plaintiff,</p> <p>v.</p> <p>STANLEY I. LEHRER, in his capacity as administrator of the Stanley I. Lehrer and Stuart M. Stein, J/T WROS; STUART M. STEIN, individually, and in his capacity as administrator of the Stanley I. Lehrer and Stuart M. Stein, J/T WROS; ARTHUR SISKIND; LINDA SOHN; NEAL GOLDMAN; DOUGLAS ELLENOFF; ELAINE STEIN ROBERTS; ARTHUR J. FEIBUS; EUNICE CHERVONY LEHRER; ELAINE S. STEIN; ELAINE S. STEIN REVOCABLE TRUST; JAMAT COMPANY, LLC; THE MESTRO COMPANY; TRUST U/W/O DAVID L. FISHER; TRUST U/T/A 8/20/90; and EVELYN FISHER, individually, and in</p>	<p>Adv. Pro. No. 10-05259 (SMB)</p>

her capacity as Trustee for TRUST U/W/O DAVID L. FISHER and TRUST U/T/A 8/20/90,	
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Defendants.

**DECLARATION OF KIM M. LONGO IN SUPPORT
OF THE TRUSTEE'S MOTION FOR ENTRY OF AN ORDER
GRANTING THE TRUSTEE LEAVE TO FILE A SECOND
AMENDED COMPLAINT AND FOR RELATED RELIEF**

I, Kim M. Longo, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a member of the Bar of this Court and a partner with the law firm of Windels Marx Lane & Mittendorf, LLP ("Windels Marx"), which serves as special counsel to Irving H. Picard, as trustee (the "Trustee") for the liquidation of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa, *et seq.*, and the substantively consolidated estate of Bernard L. Madoff.

2. As special counsel to the Trustee, I have personal knowledge of the facts stated herein.

3. I make this declaration to provide relevant information in connection with the Trustee's Motion for Entry of an Order Pursuant to Rules 15 and 21 of the Federal Rules of Civil Procedure, as Incorporated by Rules 7015 and 7021 of the Federal Rules of Bankruptcy Procedure, Granting the Trustee Leave to File a Second Amended Complaint and For Related Relief (the "Motion").

4. On December 1, 2015, Windels Marx circulated a copy of the proposed Second Amended Complaint by e-mail to counsel for each of the currently-existing defendants in order to obtain such parties' consent to our filing of the Second Amended Complaint. Counsel for defendant Douglas Ellenoff confirmed to the Trustee their client's consent on December 7, 2015. Counsel for defendant Stuart M. Stein indicated to the Trustee on December 4, 2015 that their

client declined to consent to the Trustee's amended pleading, but that their client would nevertheless not oppose the Motion. Defendant Stanley I. Lehrer, in his *pro se* capacity, communicated to the Trustee on December 4, 2015 that he declined to consent to the Trustee's amended pleading. Remaining defendants Elaine S. Stein and Elaine S. Stein Revocable Trust, whom the Trustee understands to be in the process of substituting in new counsel, and Neal M. Goldman, Linda Sohn, Trust U/W/O David L. Fisher, Trust U/T/A 8/20/90, and Evelyn Fisher, have not yet responded to the Trustee's request for consent.

5. Attached hereto as Exhibit A is the Trustee's proposed Second Amended Complaint for review by the Court. Additional facts necessary to sustain the Trustee's claims for recovery of subsequent transfers are included therein in paragraphs 47 through 48 and Exhibits C through K.

6. Attached hereto as Exhibit B is the Trustee's Proposed Order in connection with the Motion.

7. No prior application or motion for similar relief has been made to this or any other court.

I declare under penalties of perjury that the foregoing is true and correct.

Executed on the 7th day of December, 2015 at New York, New York.

/s/ Kim M. Longo
Kim M. Longo